

59-2-1355 Trial -- Findings -- Decree.

The action shall be tried and determined as actions to foreclose mortgage liens, and the court shall determine and adjudge the amount of taxes, interest, penalties, and costs on each parcel of property which has been separately assessed, and shall enter its decree determining the rights, and priorities of liens, of all parties to the action. The court shall also in its decree direct the sheriff to advertise and sell, as in the case of sales on execution, each parcel of property, or so much as may be necessary for the payment of the total amount of the general taxes due, with interest, penalties, and costs, unless the amount is paid within a time named in the decree, but not to exceed 30 days from the entry of the decree. The decree shall provide that any of the parties to the action may become purchasers at any sale, that if less than an entire parcel of property is sold, it shall be sold at foreclosure sale in such a manner as not to convey to the purchaser a strip of property around the entire perimeter of the parcel, or a strip of the parcel which, if conveyed, would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder, as determined by the county executive. The decree shall also provide that if all delinquent taxes, together with interest, levied on the parcel of property, and all penalties and costs, are paid within the time fixed in the decree for payment, then no sale may be made. After the time for redemption has expired, if no redemption has been made, the sheriff shall execute and deliver to the purchaser a deed conveying to the purchaser all the right, title, and interest of each and all the parties, but subject to the lien of any general or special taxes which may have been levied on the property conveyed, other than those for the payment of which the sale has been made.

Amended by Chapter 227, 1993 General Session